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SENATOR CUNNINGHAM: Yes, it is.

SENATOR BEUTLER: Okay. And I really am venturing into new territory. I mean, this is like going to Zimbabwe for me. The...start very basically with me. How is a business taxed? And then, how is the construction industry treated differently? How is it treated differently under current law? And then what changes, basically, have been made that affect the relationship between the construction industry and other industries with respect to their obligations to make contributions to this fund? And I recognize, Senator, that that's a rather broad question with a lot of different aspects, and it's a little unfair for me to ask you all of these at once. But maybe just start with the basics of how they're...of how any business is taxed, and we can go from there. Is it a percentage of their wages, or how does this all start?

SENATOR CUNNINGHAM: Well, right now every business has a reserve ratio, depending on their use of the fund, their employees, you know, whether they've been laid off or what have you. And some of the construction industry and some other industries also, there's a maximum tax of 5.4 percent. So there are some industries that are called zero balance or negative balance employers, where employees that have worked for them are drawing more off of the system than what that business is paying into the system. So that's currently.

SENATOR BEUTLER: And to the extent that we're doing this, we're probably not properly attributing the actual cost of a business to the business itself, insofar as the business is included within the construction industry. Would that be a fair statement?

SENATOR CUNNINGHAM: Yes, I believe that's fair.

SENATOR BEUTLER: And why do we make this social policy that construction shall not bear the cost of construction? I mean, why is it that we expect them to pick up the cost for other businesses, or why is it we expect other businesses to pick up their costs instead of assigning to them their costs and then